

# FACT SHEET FOR SPEC PARTNERS

## VOLUNTEER TRAINING FOR 2015 FILING SEASON



September 2014

### Key Messages

- Partners are required to have a process to ensure all volunteers certify in VSC
- A designated approving official is required to certify (sign and date) Form 13615 after verifying the volunteers identify
- SPEC has developed a new product for communicating consistent information to partners
- Intake/Interview and Quality Review training is required for site coordinators, instructors, return preparers, and quality reviewers
- Site Coordinators/ Back-up site coordinators are required to take Site Coordinator training annually
- Site coordinators are required to have a process to identify certification level of each volunteer
- Site coordinators are required to ensure all returns are assigned to volunteers with equivalent certification levels

*This document outlines the 2015 Filing Season training requirements for all volunteers at Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) sites. It does not include Facilitated Self Assistance (FSA) training requirements.*

### **Volunteer Standards of Conduct (Ethics) Training**

All volunteers are required to complete the Volunteer Standards of Conduct (VSC) Training and pass the certification test with a score of 80% or higher. The VSC training, explains the six Volunteer Standards of Conduct and the consequences of failure to adhere to the standards. In addition, this training gives an overview of the Intake/Interview and Quality Review Process.

The training and certification test are available on Link & Learn Taxes and Publication 4961, *Volunteer Standards of Conduct - Ethics Training*. Form 6744, *Volunteer Assistors Test/Retest*, only contains the test and retest questions. The VSC training was removed.

### **(New) Publication 5159, Partner Filing Season Readiness Guide**

This guide provides detailed information on site management and serves as a valuable source of information on IRS-SPEC requirements for VITA/TCE site and partner management.

The goal is to continue the emphasis on following the Quality Site Requirements, following ethical standards, and minimize the consequences for not following these processes. This new partner product is essential for just in time quality and oversight updates.

Publication 5159 is only available in an electronic format. Partners are strongly encouraged to review the information contained in this publication prior to site coordinators' and volunteer training. There is no certification test for completing this product. It is available on [irs.gov](http://irs.gov).

### **Publication 5101, Intake/Interview and Quality Review Training**

This mandatory training is for site coordinators, tax preparers, quality reviewers, and instructors. This course details the correct Intake/Interview and Quality Review Process and how to use Form 13614-C, *Intake/Interview & Quality Review Sheet*, to prepare and quality review all tax returns.

The course will be available on Link & Learn Taxes and [irs.gov](http://irs.gov). Publication 5101 includes a certificate of completion that may be printed after self-study to serve as proof of completion. Partners may request the electronic version of Publication 5101 from their SPEC relationship manager to use in their training. Information **must not be altered or deleted** in the publication. Partners may add additional pages for sharing partner goals and expectations. Site/Local coordinators are required to know how their volunteers completed this training requirement. If volunteers use Link & Learn Taxes, they must complete this training tool prior to certifying in tax law.

AARP has incorporated Publication 5101 into their volunteer training.

### **Publication 5088, Site Coordinator Training**

Site Coordinator (SC) training is an annual requirement for all VITA/TCE site coordinators and assigned back-up site coordinators. The training explains the roles and responsibilities of the SC and updates to the Quality and Oversight requirements for the upcoming filing season.

The course will be located on Link & Learn Taxes or it can be downloaded from irs.gov. If using Link & Learn Taxes, the SC training is electronically recorded and the volunteer can print a certificate of completion. This training must be completed before the site opens but no later than January 17, 2015. Partners are required to validate this training was taken by all site coordinators.

AARP holds Local Coordinator training for ALL AARP site coordinators. AARP will incorporate our training information into their PowerPoint presentation.

### **Tax Law Training**

All volunteers answering tax law questions, teaching tax law, preparing or correcting tax returns, and/or conducting quality reviews of completed tax returns must be IRS certified in tax law. Each module requires a score of 80% or higher to achieve the certification. Volunteers are allowed two attempts for each course.

- VITA/TCE volunteers can certify to Basic or Advanced certification levels.
  - After passing the Basic certification level, additional specialty modules include Health Savings Accounts (HSA); Puerto Rico Level I; Puerto Rico Level II; and Foreign Students.
  - After passing the advanced certification level, additional specialty modules include Military, International, and Foreign Students.
    - Cancellation of Debt - Nonbusiness Credit Card Debt Cancellation was removed from the Cancellation of Debt (COD) curriculum and inserted in the Advanced curriculum. This is a permanent change due to the mortgage or principal residence indebtedness being affected by the expired legislative provisions. We have removed all references to COD for mortgages from the training materials including Link and Learn Taxes.
    - If COD for mortgage or principal residence indebtedness is extended, volunteers must pass the Advanced certification prior to consulting the electronic version of Publication 5182, Cancellation of Debt training and certification on IRS.gov.
    - The COD certification can only be taken as a paper test.
- Quality reviewers must certify to Basic, or higher, depending on the complexity of returns prepared at the site.
- Volunteer instructors must certify at Advanced, or higher, depending on the complexity of tax law topics.

### **Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs**

After completing all the required training, volunteers must provide their signed and dated Form 13615, *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, to their partner. Upon receiving Form 13615, the partner's designated approving official (instructor, sponsoring partner, site/local coordinator, etc.) must verify the volunteer's identity and the completion of the VSC training, before the volunteer can work at the site. This includes the partner's designee signing and dating Form 13615.

Partners are responsible for ensuring:

- A partner's designated official certifies (sign and date) Form 13615 after verifying every volunteer's identity with a photo ID; VSC training, including passing the test; and Form 13615 is signed and dated by the volunteer before performing services at the site;
- A process is in place to verify volunteers have completed all required training and certifications before performing services at the site;
- Site/Local coordinators have a process in place to identify the certification levels of each volunteer at the site; and

- A process is in place for assigning returns to the appropriate volunteer preparers and quality reviewers based on the certification level required to prepare or review the return.

### **TaxWise® Webinars**

There are a number of excellent TaxWise webinars available on the Practice Lab website which can be accessed through Link & Learn Taxes. Partners should encourage volunteers to view these self-paced training tools. The Webinars allow volunteers to become familiar with the TaxWise return preparation software and to see the new features and enhancements.

**New for 2015**, TaxWise is revamping their current webinar IRS training. The webinars will now be delivered via SFS University (formerly known TaxWise University). This means partners can **no longer** post the presentations to their own website for viewing. This new delivery method makes it convenient for returning volunteers to take refresher courses. The training webinars start from setting up the software and goes into preparation of the return from start to finish. Volunteers can work independently through the online lessons. The partner or site/local coordinator can control the curriculum and get feedback on each volunteer's progress.

### **Training Delivery Options**

- Link & Learn Taxes located at <http://www.irs.gov/app/vita/> can be used by volunteers for independent study.
- Face-to-face classroom training, in conjunction with printed and/or electronic training products.
- A combination of Link & Learn Taxes and face-to-face training using paper and/or electronic products.